

C H A P.
LXXXIV.

of them, such person shall forfeit and pay not exceeding three hundred pounds current money, or suffer imprisonment not exceeding six months, for every such offence, at the discretion of the court where the offence shall be tried.

VIII. **And**, whereas it is just and reasonable that duties on all damaged goods, wares and merchandise, imported into this state, should be paid only on the value thereof, **Be it enacted**, That the value of all damaged articles subject to duty by law shall be ascertained by the oath, or affirmation, of two impartial men, judges of merchandise, one of which shall be chosen by the owner of such damaged goods, and the other by the naval officer, and in case of disagreement in the opinions of these two, a third person shall be named and chosen by them, who shall also act upon oath or affirmation, and the opinion of any two of them shall be conclusive, and the duties settled accordingly.

Value only of
goods da-
maged to be
paid, &c.

IX. **And be it enacted**, That when any ship or vessel belonging to any state in amity and peace with this state, or the United States, shall be compelled, by distress of weather or damage, to enter into any of the ports or harbours of this state, to avoid shipwreck or repair damage, that the duties imposed by law shall be paid only on such articles as shall be landed or sold; and if it should be necessary to land the whole or any part of the cargo of such ship or vessel, to refit the same, all the goods so landed shall be stored, at the cost of the owner or merchant, in some convenient warehouse or cellar, under lock and key, to be kept by the naval officer, and such goods shall at all times be subject to the inspection and control of the said naval officer, until such ship or vessel shall be repaired and ready to receive them, and then, the owner or merchant paying the charges thereon, shall be permitted to reship the same and depart.

Duty to be
paid on goods
landed, &c.

X. **And be it enacted**, That when any ship or other vessel shall enter into any port within this state for the purpose of traffic, barter or sale, and doth not find a suitable market for her cargo, and doth not break bulk, such ship or vessel shall be subject only to the duty on tunnage, provided the said ship or vessel doth not remain at any port more than ten days at any one time; and if the importer or owner of any dutiable articles, at any time, shall choose to export the same to any port or place out of this state, such owner or importer shall make oath, or affirmation, before the naval officer, that the same have been duly entered, and the duties thereon paid, or secured to be paid, according to law, and shall give bond with security, in a sufficient penalty, that the same, nor any part thereof, shall be relanded, put on shore, or disposed of, at any port or place within this state, without being re-entered and the duties thereon duly paid, where such relanding or disposal may happen, and thereupon the naval officer shall refund all the duties which have been paid, or cancel the bond and security if such have been given, for all such dutiable articles as shall be exported as aforesaid, the importer or owner previously paying the naval officer his fees.

Ships not
breaking bulk
to pay tun-
nage, &c.

XI. **And be it enacted**, That if any importer or owner of any goods, wares or merchandise, liable to duty in this state, shall desire to transport the same from one district to another, he shall, before any such dutiable articles be put on board any ship or vessel, or if the same have not been landed, before the ship or vessel shall be permitted to depart, make oath, or affirmation, before the naval officer, that the said goods, wares and merchandise, have been legally imported and duly entered, and that the duties thereon have been paid, or secured to be paid, according to law, and thereupon the said naval officer shall grant a certificate, that such duties have been paid, or secured to be paid, which certificate shall be a sufficient voucher to the naval officer of the district to which the said goods, wares or merchandise, shall be transported, and he shall thereupon grant a permit for landing the same; and all goods, wares and merchandise, liable to duty, and transported from one district to another, and landed or sold without such certificate and permit, shall be liable to be seized and forfeited.

Goods may be
transported
from one dis-
trict to ano-
ther, &c.

XII. **And be it enacted**, That all duties and fines imposed by this act, shall be paid in foreign silver or gold coin, at its actual value, according to the weight and fineness thereof, to be ascertained by the following table, to wit:

Spanish